**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE ANTONY DOMINIC**

**FRIDAY, THE 19TH OCTOBER 2007 / 27TH ASWINA 1929**

**WP(C).No. 31213 of 2007(N)**
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**PETITIONER:**
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**R. RAJEEV NAIR,**
**R.R. CASHEW WORKS, KANNIMEL, KILIKOLLOOR, KOLLAM.**

**BY ADV. SRI.V.C.JAMES**
**SRI.SERGI JOSEPH THOMAS**

**RESPONDENTS:**
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**1. THE INTELLIGENCE OFFICER,**
**SQUAD NO.1, COMMERCIAL TAXES, KOLLAM.**

**2. ASSISTANT COMMISSIONER (ASSESSMENT),**
**COMMERCIAL TAXES, KOLLAM.**

**3. DEPUTY COMMISSIONER OF COMMERCIAL TAXES**
**(APPEALS), KOLLAM.**

**4. INSPECTING ASSISTANT COMMISSIONER OF**
**COMMERCIAL TAXES, KOLLAM.**

**BY GOVERNMENT PLEADER SRI.M.R.SABU**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**ANTONY DOMINIC, J.**
**==========**
**W.P.(C) NO. 31213 OF 2007 N**
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**Dated this the 19th day of October, 2007**

**J U D G M E N T**

Ext.P1 is an order imposing penalty on the petitioner, against which, Ext.P2 appeal has been filed. It is submitted that the amount due in terms of Ext.P1 has already been remitted by the petitioner.

2. Following Ext.P1, assessment has been completed as per Ext.P3. Against the said order of assessment, Ext.P4 appeal has been filed and Ext.P7 is the stay petition filed. While orders have not been passed on Exts.P2, P4 and P7, by Exhibits P5 and P6, the amount due in terms of Ext.P3 is sought to be recovered. Hence, this writ petition.

3. Taking into account the pendency of Ext.P7 stay petition in relation to Ext.P3 assessment order, it is necessary that the revenue recovery proceedings are deferred until orders are passed on Ext.P7 stay petition.

4. Therefore, I dispose of this writ petition directing that

orders on Ext.P7 shall be passed by the 3rd respondent, as expeditiously as possible, at any rate within a period of three weeks of receipt of a copy of this judgment.

5. In the meantime, further proceedings pursuant to Exts. P5 and P6 shall be kept in abeyance.

Petitioner shall produce a copy of this judgment before the 3rd respondent for compliance.

**ANTONY DOMINIC, JUDGE.**

Rp